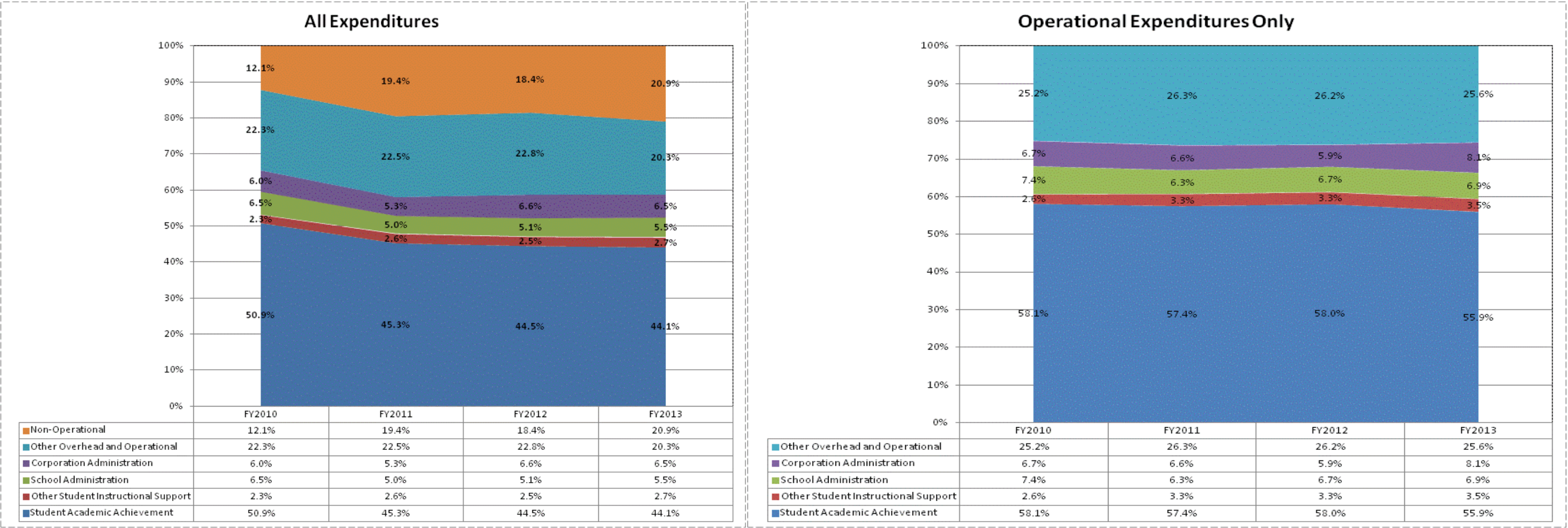


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Union-North United School Corp (7215)

Union-North United School Corp (7215)	FY06 % of Total		FY09 % of Total		FY12 % of Total		FY13 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2012	Exp	FY 2013	Exp
Student Academic Achievement	\$5,995,979	56.8%	\$6,290,911	47.6%	\$5,503,845	44.5%	\$5,428,996	44.1%
Student Instructional Support	\$865,313	8.2%	\$1,059,597	8.0%	\$944,357	7.6%	\$1,010,854	8.2%
Overhead and Operational	\$2,573,014	24.4%	\$3,214,946	24.3%	\$3,637,592	29.4%	\$3,293,406	26.8%
Nonoperational	\$1,114,880	10.6%	\$2,662,473	20.1%	\$2,277,619	18.4%	\$2,569,268	20.9%
Grand Total	\$10,549,186		\$13,227,928		\$12,363,413		\$12,302,524	

	FY 2006	FY 2009	FY 2012	FY 2013
Student Instructional Expenditures (Academic Achievement plus Support)	65.0%	55.6%	52.2%	52.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Union-North United School Corp (7215)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$314,705	\$242,807	\$224,750	N/A	-29%	-7%
11100 Regular Programs; Elementary	\$1,806,970	\$2,122,542	\$2,092,019	\$2,140,012	18%	1%	2%
11200 Regular Programs; Middle/Junior High	\$707,223	\$1,007,789	\$1,118,258	\$937,726	33%	-7%	-16%
11300 Regular Programs; High School	\$1,005,962	\$1,395,618	\$904,815	\$968,653	-4%	-31%	7%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$23,853	\$14,853	\$2,914	N/A	-88%	-80%
11420 Vocational Education; Agriculture B	\$50,167	\$21,053	\$39,065	\$53,200	6%	153%	36%
11450 Vocational Education; Consumer and Homemaking	\$123,776	\$48,280	\$50,014	\$51,674	-58%	7%	3%
11590 Other Vocational Education Programs	\$16,001	\$33,389	\$0	\$0	-100%	-100%	N/A
11610 Regular Programs; Alternative Education Programs; Elementary	\$13,120	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$4,741	\$0	\$0	\$0	-100%	N/A	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$2,318	\$1,811	\$1,486	\$494	-79%	-73%	-67%
12350 Physical Impairment; Homebound	\$4,638	\$3,434	\$2,902	\$98	-98%	-97%	-97%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$948	\$1,200	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$4,950	\$4,847	\$3,024	\$3,133	-37%	-35%	4%
12710 Equal Opportunity At Risk	\$921	\$0	\$0	\$0	-100%	N/A	N/A
12810 Special Education Preschool	\$38,193	\$12,095	\$7,860	\$0	-100%	-100%	-100%
12900 Other Special Programs	\$0	\$0	\$0	\$787	N/A	N/A	N/A
14300 Summer School Programs; High School	\$11,027	\$16,390	\$3,260	\$8,883	-19%	-46%	173%
16100 Remediation Testing	\$53,739	\$99,778	\$43,441	\$9,555	-82%	-90%	-78%
16200 Preventive Remediation	\$2,476	\$6,325	\$2,211	\$2,535	2%	-60%	15%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$9,130	\$10,294	\$3,408	\$0	-100%	-100%	-100%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa	\$14,419	\$12,557	\$0	\$0	-100%	-100%	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci	\$576,608	\$768,955	\$663,092	\$747,686	30%	-3%	13%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$3,512	\$30,194	\$44,620	\$21,378	> 500%	-29%	-52%
22110 Improvement of Instruction; Service Area Direction	\$5,051	\$52,424	\$2,880	\$3,150	-38%	-94%	9%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,756	\$704	\$0	\$0	-100%	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$20,143	\$12,522	\$13,616	\$7,199	-64%	-43%	-47%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$13,990	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$75,290	\$117,216	\$126,296	\$133,656	78%	14%	6%
22230 Library/Media Services; Audiovisual	\$18,070	\$20,232	\$1,757	\$744	-96%	-96%	-58%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$45,926	\$0	\$0	N/A	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$46,613	\$52,755	N/A	N/A	13%
22360 Instruction, Related Technology; Network Support	\$231,996	\$66,674	\$0	\$0	-100%	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$34,459	\$9,380	\$20,244	\$42,380	23%	352%	109%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$42,838	\$11,220	\$55,303	\$15,636	-63%	39%	-72%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$19,504	\$0	\$0	N/A	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$230,765	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$5,129,195	\$6,290,911	\$5,503,845	\$5,428,996	6%	-14%	-1%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$3,315	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$119,443	\$189,884	\$218,911	\$218,170	83%	15%	0%
21230 Guidance Services; Appraisal Services	\$4,107	\$5,709	\$0	\$3,674	-11%	-36%	N/A
21240 Guidance Services; Information Services	\$7,545	\$7,295	\$18,131	\$51,379	> 500%	> 500%	183%
21250 Guidance Services; Records Maintenance	\$8,780	\$6,698	\$9,250	\$254	-97%	-96%	-97%
21340 Health Services; Nurse Services	\$26,291	\$58,393	\$60,774	\$63,851	143%	9%	5%
21390 Health Services; Other Health Services	\$1,950	\$1,320	\$0	\$0	-100%	-100%	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$134	\$186	\$2,998	\$131	-2%	-30%	-96%
21910 Other Support Services, Students; Service Area Direction	\$319	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$300	\$0	N/A	N/A	-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Union-North United School Corp (7215)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
24100 Office of The Principal	\$417,328	\$600,326	\$519,788	\$545,325	31%	-9%	5%
24900 Other Support Services, School Administration	\$131,153	\$189,787	\$114,205	\$128,070	-2%	-33%	12%
Student Instructional Support Total	\$720,364	\$1,059,597	\$944,357	\$1,010,854	40%	-5%	7%

Overhead and Operational

23110 Board of Education; Service Area Direction	\$37,478	\$36,834	\$27,122	\$28,559	-24%	-22%	5%
23150 Board of Education; Legal Services	\$24,807	\$21,241	\$37,631	\$14,346	-42%	-32%	-62%
23160 Board of Education; Promotion Expenses	\$2,669	\$1,500	\$810	\$1,700	-36%	13%	110%
23190 Board of Education; Other Governing Body Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
23210 Executive Administration; Office of The Superintendent	\$171,375	\$260,399	\$182,658	\$195,854	14%	-25%	7%
23220 Executive Administration; Community Relations	\$0	\$1,426	\$840	\$200	N/A	-86%	-76%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$154	\$90	N/A	N/A	-42%
23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$237	\$59,694	N/A	N/A	> 500%
25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$0	\$60,000	N/A	N/A	N/A
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$6,435	N/A	N/A	N/A
25150 Fiscal Services; Payroll Services	\$28,049	\$60,021	\$63,779	\$44,138	57%	-26%	-31%
25160 Fiscal Services; Financial Accounting	\$30,455	\$68,579	\$82,311	\$68,548	125%	0%	-17%
25191 Other Fiscal Services; Refund of Revenue	\$864	\$1,020	\$3,962	\$2,021	134%	98%	-49%
25193 Other Fiscal Services; Printed Forms	\$1,635	\$3,099	\$2,217	\$2,602	59%	-16%	17%
25196 Other Fiscal Services; Cash Change	\$706	\$350	\$450	\$500	-29%	43%	11%
25199 Other Fiscal Services; Other	\$48	\$12	\$883	\$781	> 500%	> 500%	-12%
25300 Printing, Publishing, and Duplicating Services	\$3,417	\$7,202	\$3,765	\$354	-90%	-95%	-91%
25400 Planning, Research, Development and Evaluation	\$520	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$364	\$0	\$1,029	\$1,603	341%	N/A	56%
25790 Personnel Services; Other Professional Services	\$0	\$11,991	\$21,275	\$47,495	N/A	296%	123%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$4,932	\$0	N/A	N/A	-100%
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$9,325	\$264,021	\$146,507	N/A	> 500%	-45%
25890 Other Technology Services	\$0	\$100,772	\$121,125	\$118,750	N/A	18%	-2%
25920 Ditch Assessments	\$189	\$136	\$88	\$73	-61%	-46%	-17%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$903,425	\$1,090,790	\$1,186,147	\$970,739	7%	-11%	-18%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,545	\$6,567	\$11,473	\$11,974	40%	82%	4%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$77,167	\$148,011	\$231,946	\$150,365	95%	2%	-35%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$256	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$196	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,333	\$3,714	\$22,931	\$3,305	-55%	-11%	-86%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$3,430	\$0	\$0	N/A	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$53,973	\$57,874	\$41,424	\$43,989	-18%	-24%	6%
27010 Student Transportation; Service Area Direction	\$0	\$42,287	\$43,424	\$33,584	N/A	-21%	-23%
27100 Student Transportation; Vehicle Operation	\$71,295	\$66,623	\$88,394	\$95,430	34%	43%	8%
27200 Student Transportation; Monitoring Services	\$1,523	\$4,009	\$4,123	\$4,274	181%	7%	4%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$73,448	\$128,979	\$118,986	\$110,458	50%	-14%	-7%
27400 Student Transportation; Purchase of School Buses	\$0	\$55,398	\$0	\$0	N/A	-100%	N/A
27500 Student Transportation; Insurance on Buses	\$8,297	\$6,034	\$3,326	\$3,463	-58%	-43%	4%
27600 Student Transportation; Insurance on Pupils	\$176	\$177	\$1,165	\$1,154	> 500%	> 500%	-1%
27700 Student Transportation; Contracted Transportation Services	\$465,392	\$492,666	\$539,828	\$523,780	13%	6%	-3%
27900 Student Transportation; Other Student Transportation Services	\$0	\$349	\$0	\$0	N/A	-100%	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$206,181	\$280,077	\$274,513	\$291,608	41%	4%	6%
31400 Food Services Operations; Food Purchases	\$203,702	\$244,055	\$250,624	\$249,033	22%	2%	-1%
Overhead and Operational Total	\$2,383,485	\$3,214,946	\$3,637,592	\$3,293,406	38%	2%	-9%

Nonoperational

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
Union-North United School Corp (7215)

Account	FY 2006	FY 2009	FY 2012	FY 2013	Increase from FY 2006	Increase from FY 2009	Increase from previous year
33100 Community Service Operations; Direction of Community Services	\$4,683	\$318	\$0	\$385	-92%	21%	N/A
33200 Community Recreation	\$10,493	\$27,768	\$23,964	\$28,072	168%	1%	17%
33300 Civic Services	\$0	\$223	\$0	\$0	N/A	-100%	N/A
33400 Athletic Coaches	\$142,157	\$162,961	\$119,530	\$139,153	-2%	-15%	16%
33990 Other Community Services; Other	\$500	\$0	\$0	\$0	-100%	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$100,000	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$23,593	\$199,598	\$9,312	\$7,513	-68%	-96%	-19%
45100 Building Acquisition, Construction and Improvements	\$175,418	\$836,734	\$71,948	\$49,319	-72%	-94%	-31%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$399,768	\$879,352	N/A	N/A	120%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$2,075	\$35,567	\$16,995	\$180	-91%	-99%	-99%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$11,287	\$18,114	\$596	\$1,500	-87%	-92%	152%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$1,950	\$0	\$0	N/A	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$33,980	\$67,414	\$169,798	\$4,671	-86%	-93%	-97%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$10,057	\$18,990	\$0	N/A	-100%	-100%
51100 Debt Services; Principal on Debt; Bonds	\$263,167	\$175,875	\$1,358,231	\$1,253,750	376%	> 500%	-8%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App	\$0	\$0	\$0	\$3,973	N/A	N/A	N/A
52100 Debt Services; Interest on Debt; Bonds	\$411,259	\$990,344	\$88,488	\$192,182	-53%	-81%	117%
52200 Debt Services; Interest on Debt; Temporary Loans	\$4,272	\$35,551	\$0	\$9,219	116%	-74%	N/A
Nonoperational Total	\$1,082,884	\$2,662,473	\$2,277,619	\$2,569,268	137%	-4%	13%
Prorated By Fund							
26491 2007 Account Code - PERF	\$112,805	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$413,694	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$38,868	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$495,360	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,638	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$170,894	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,233,259	\$0	\$0	\$0	N/A	N/A	N/A